



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: MIDDLETON WATER UTILITY

Principal Office: 7426 HUBBARD AVENUE  
MIDDLETON, WI 53562

For the Year Ended: DECEMBER 31, 2004

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I, TIM STUDER of \_\_\_\_\_  
(Person responsible for accounts)

\_\_\_\_\_, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/01/2005  
(Date)

FINANCE DIRECTOR

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(Title)

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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** MIDDLETON WATER UTILITY

**Utility Address:** 7426 HUBBARD AVENUE  
MIDDLETON, WI 53562

**When was utility organized?** 1/1/1907

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR TIM STUDER

**Title:** FINANCE DIRECTOR

**Office Address:**

7426 HUBBARD AVENUE  
MIDDLETON, WI 53562

**Telephone:** (608) 827 - 1056

**Fax Number:** (608) 827 - 1057

**E-mail Address:** tstuder@ci.middleton.wi.us

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MATTHEW LAVOLD

**Title:** MANAGER

**Office Address:** VIRCHOW, KRAUSE & CO., LLP

TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707

**Telephone:** (608) 240 - 2679

**Fax Number:** (608) 240 - 8532

**E-mail Address:** mlavold@virchowkrause.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** PAUL HELGESON

**Title:** CHAIRMAN

**Office Address:**

7426 HUBBARD AVE  
MIDDLETON, WI 53562

**Telephone:** (608) 827 - 1070

**Fax Number:** (608) 827 - 1080

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** VICKI HELLENBRAND**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & CO., LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707**Telephone:** (608) 240 - 2387**Fax Number:** (608) 240 - 8532**E-mail Address:** vhellenbrand@virchowkrause.com**Date of most recent audit report:** 3/1/2005**Period covered by most recent audit:** 1/1/2004-12/31/2004

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**Names and titles of utility management including manager or superintendent:**

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**Name:** TOBY GINDER**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**7426 HUBBARD AVE  
MIDDLETON, WI 53562**Telephone:** (608) 827 - 1070**Fax Number:** (608) 827 - 1080**E-mail Address:** tginder@ci.middleton.wi.us

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**Name of utility commission/committee:**    Public Works Committee

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**Names of members of utility commission/committee:**DAVID BOYD  
PAUL HELGESON  
DEREK HUNGNESS  
DAWN KRAHN  
CHARLES NAHN  
BOB POFAHL  
SHAWN STAUSKE, ALTERNATE  
HOWARD TEAL

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**           

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,651,479	1,673,035	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	667,120	708,691	<b>2</b>
Depreciation Expense (403)	273,328	272,786	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	319,954	316,543	<b>5</b>
<b>Total Operating Expenses</b>	<b>1,260,402</b>	<b>1,298,020</b>	
<b>Net Operating Income</b>	<b>391,077</b>	<b>375,015</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>391,077</b>	<b>375,015</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	73,168	98,836	<b>10</b>
Miscellaneous Nonoperating Income (421)	131,261	710,541	<b>11</b>
<b>Total Other Income</b>	<b>204,429</b>	<b>809,377</b>	
<b>Total Income</b>	<b>595,506</b>	<b>1,184,392</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(39,866)	0	<b>12</b>
Other Income Deductions (426)	97,246	92,159	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>57,380</b>	<b>92,159</b>	
<b>Income Before Interest Charges</b>	<b>538,126</b>	<b>1,092,233</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	<b>14</b>
Amortization of Debt Discount and Expense (428)	3,800	3,800	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	90,002	98,082	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>93,802</b>	<b>101,882</b>	
<b>Net Income</b>	<b>444,324</b>	<b>990,351</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	13,182,267	6,025,280	<b>20</b>
Balance Transferred from Income (433)	444,324	990,351	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	6,166,636	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>13,626,591</b>	<b>13,182,267</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	1,651,479		1,651,479	1
<b>Total (Acct. 400):</b>	<b>1,651,479</b>	<b>0</b>	<b>1,651,479</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	667,120		667,120	2
<b>Total (Acct. 401-402):</b>	<b>667,120</b>	<b>0</b>	<b>667,120</b>	
<b>Depreciation Expense (403):</b>				
Derived	273,328		273,328	3
<b>Total (Acct. 403):</b>	<b>273,328</b>	<b>0</b>	<b>273,328</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	319,954		319,954	5
<b>Total (Acct. 408):</b>	<b>319,954</b>	<b>0</b>	<b>319,954</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>391,077</b>	<b>0</b>	<b>391,077</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INVESTMENT INCOME	73,168	0	73,168 11
<b>Total (Acct. 419):</b>	<b>73,168</b>	<b>0</b>	<b>73,168</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		131,261	131,261 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>131,261</b>	<b>131,261</b>
<b>TOTAL OTHER INCOME:</b>	<b>73,168</b>	<b>131,261</b>	<b>204,429</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(39,866)		(39,866) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(39,866)</b>	<b>0</b>	<b>(39,866)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		97,246	97,246 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>97,246</b>	<b>97,246</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(39,866)</b>	<b>97,246</b>	<b>57,380</b>

**INTEREST CHARGES****Interest on Long-Term Debt (427):**

Derived	0		0 18
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Amortization of Debt Discount and Expense (428):**

AMORTIZATION OF DEBT DISCOUNT	3,800		3,800 19
<b>Total (Acct. 428):</b>	<b>3,800</b>	<b>0</b>	<b>3,800</b>

**Amortization of Premium on Debt--Cr. (429):**

NONE	0		0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Interest on Debt to Municipality (430):**

Derived	90,002		90,002 21
<b>Total (Acct. 430):</b>	<b>90,002</b>	<b>0</b>	<b>90,002</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>93,802</b>	<b>0</b>	<b>93,802</b>
<b>NET INCOME:</b>	<b>410,309</b>	<b>34,015</b>	<b>444,324</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	6,397,249	6,785,018	13,182,267 24
<b>Total (Acct. 216):</b>	<b>6,397,249</b>	<b>6,785,018</b>	<b>13,182,267</b>
<b>Balance Transferred from Income (433):</b>			
Derived	410,309	34,015	444,324 25
<b>Total (Acct. 433):</b>	<b>410,309</b>	<b>34,015</b>	<b>444,324</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE		0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215	0		0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>6,807,558</b>	<b>6,819,033</b>	<b>13,626,591</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	1,651,479	0	0	0	<b>1,651,479</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	474				<b>474</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,651,005</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,651,005</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	243,943		<b>243,943</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	1,407		<b>1,407</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>245,350</b>	<b>0</b>	<b>245,350</b>	

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

<b>Industry (a)</b>	<b>FTE (b)</b>	
Water	5	<b>1</b>
Electric		<b>2</b>
Gas		<b>3</b>
Sewer		<b>4</b>

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	19,816,798	19,556,446	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,409,785	4,828,168	2
<b>Net Utility Plant</b>	<b>15,407,013</b>	<b>14,728,278</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>15,407,013</b>	<b>14,728,278</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	25,127	15,834	8
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>25,127</b>	<b>15,834</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	265,338	(198,349)	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	2,998,415	3,190,707	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	282,145	273,683	15
Other Accounts Receivable (143)	2,540	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	143,104	118,355	18
Materials and Supplies (151-163)	0	3,675	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>3,691,542</b>	<b>3,388,071</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	7,250	11,050	24
Other Deferred Debits (182-186)	47,934	13,322	25
<b>Total Deferred Debits</b>	<b>55,184</b>	<b>24,372</b>	
<b>Total Assets and Other Debits</b>	<b>19,178,866</b>	<b>18,156,555</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,625,668	2,625,668	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	13,626,591	13,182,267	<b>28</b>
<b>Total Proprietary Capital</b>	<b>16,252,259</b>	<b>15,807,935</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	<b>29</b>
Advances from Municipality (223)	1,700,000	1,870,000	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>1,700,000</b>	<b>1,870,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	42,164	63,628	<b>33</b>
Payables to Municipality (233)	41,770	0	<b>34</b>
Customer Deposits (235)			<b>35</b>
Taxes Accrued (236)	313,649	306,778	<b>36</b>
Interest Accrued (237)	28,122	30,940	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)		13,253	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>425,705</b>	<b>414,599</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	757,453	14,584	<b>44</b>
<b>Total Deferred Credits</b>	<b>757,453</b>	<b>14,584</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)	43,449	49,437	<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>43,449</b>	<b>49,437</b>	
<b>Total Liabilities and Other Credits</b>	<b>19,178,866</b>	<b>18,156,555</b>	



**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	19,556,446	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	11,456,964	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	7,737,413	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)	622,421				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
<b>Total Utility Plant</b>	19,816,798	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	3,530,241	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	879,544	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	4,409,785	0	0	0	
<b>Net Utility Plant</b>	15,407,013	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	4,045,870				<b>4,045,870</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	273,328				<b>273,328</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	45,136				<b>45,136</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	3,500				<b>3,500</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>321,964</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>321,964</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	37,449				<b>37,449</b>	<b>18</b>
Cost of removal	2,825				<b>2,825</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-105	797,319				<b>797,319</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>837,593</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>837,593</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>3,530,241</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,530,241</b>	<b>26</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	782,298				<b>782,298</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	97,246				<b>97,246</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>97,246</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>97,246</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>879,544</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>879,544</b>	<b>26</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	0	3,675	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<u>0</u>	<u>3,675</u>	

# **UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.
--

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1997 G.O. Refunding Debt	3,800	428	7,250	1
<b>Total</b>			<b>7,250</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	2,625,668	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b><u>2,625,668</u></b>	



**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Total Reacquired Bonds (Account 222)				0	1

**Net amount of bonds outstanding December 31:** 0

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1997 Refunding Bonds	04/01/1997	03/03/2012	5.30%	1,700,000	1
<b>Total for Account 223</b>				<b><u>1,700,000</u></b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	306,778	1
<b>Accruals:</b>		
Charged water department expense	319,954	2
Charged electric department expense		3
Charged sewer department expense	11,346	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>331,300</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	305,148	6
Social Security taxes	17,414	7
PSC Remainder Assessment	1,867	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>324,429</b>	
<b>Balance end of year</b>	<b>313,649</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
1997 G.O. Note	30,940	90,002	92,820	28,122	3
<b>Subtotal</b>	<b>30,940</b>	<b>90,002</b>	<b>92,820</b>	<b>28,122</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>30,940</b>	<b>90,002</b>	<b>92,820</b>	<b>28,122</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
INTEREST RECEIVABLE	25,127	2
<b>Total (Acct. 124):</b>	<b>25,127</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	282,145	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE	0	12
<b>Total (Acct. 142):</b>	<b>282,145</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
DELINQUENT SPECIAL ASSESSMENTS	2,540	15
<b>Total (Acct. 143):</b>	<b>2,540</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
CUSTOMER ACCOUNTS RECEIVABLE PLACED ON THE TAX ROLL	65,914	16
JOINT METER ALLOCATION FROM SEWER AND BACKWASH CHARGES	77,190	17
<b>Total (Acct. 145):</b>	<b>143,104</b>	
<b>Prepayments (165):</b>		
NONE		18
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
US HWY #12 ENGINEERING AND WELL #8 SITING	47,934	20
<b>Total (Acct. 183):</b>	<b>47,934</b>	
<b>Clearing Accounts (184):</b>		
NONE		21
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		22
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		23
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO CAPITAL PROJECTS FUND FOR CAPITAL ASSET REPLACEMENT	41,770	24
<b>Total (Acct. 233):</b>	<b>41,770</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	757,453	25
NONE		26
<b>Total (Acct. 253):</b>	<b>757,453</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	11,392,418	0	0	0	<b>11,392,418</b>	<b>1</b>
Materials and Supplies	1,837	0	0	0	<b>1,837</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	3,788,055	0	0	0	<b>3,788,055</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	378,726	0	0	0	<b>378,726</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>7,227,474</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,227,474</b>	
Net Operating Income	391,077	0	0	0	<b>391,077</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.41%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.41%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE



**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year					<b>0</b>	<b>1</b>
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	797,319	0	0	0	<b>797,319</b>	<b>2</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>3</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	39,866				<b>39,866</b>	<b>4</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>757,453</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>757,453</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 145- \$64,314 is for delinquents and penalties placed on the tax roll and \$1,600 of salvage. The \$77,190 balance consists of \$84,108 of joint meter allocation from sewer and (\$6,918) of backwash charges.

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### Signature Page (Page ii)

#### General footnotes

ACCOUNTANTS' COMPILATION REPORT

Middleton Water Utility  
Middleton, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Middleton Water Utility, an enterprise fund of the City of Middleton as of December 31, 2004 and 2003, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2004 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin  
March 1, 2005

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,524,335	1,557,199	<b>1</b>
<b>Total Sales of Water</b>	<b>1,524,335</b>	<b>1,557,199</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	9,144	6,590	<b>2</b>
Miscellaneous Service Revenues (471)	14,754	9,205	<b>3</b>
Rents from Water Property (472)	75,620	73,077	<b>4</b>
Interdepartmental Rents (473)	0	0	<b>5</b>
Other Water Revenues (474)	27,626	26,964	<b>6</b>
<b>Total Other Operating Revenues</b>	<b>127,144</b>	<b>115,836</b>	
<b>Total Operating Revenues</b>	<b>1,651,479</b>	<b>1,673,035</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	25,680	25,001	<b>7</b>
Pumping Expenses (620-633)	133,998	204,319	<b>8</b>
Water Treatment Expenses (640-652)	29,336	24,738	<b>9</b>
Transmission and Distribution Expenses (660-678)	191,249	193,630	<b>10</b>
Customer Accounts Expenses (901-905)	29,955	33,519	<b>11</b>
Sales Expenses (910)	0	0	<b>12</b>
Administrative and General Expenses (920-932)	256,902	227,484	<b>13</b>
<b>Total Operation and Maintenance Expenses</b>	<b>667,120</b>	<b>708,691</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	273,328	272,786	<b>14</b>
Amortization Expense (404-407)		0	<b>15</b>
Taxes (408)	319,954	316,543	<b>16</b>
<b>Total Other Operating Expenses</b>	<b>593,282</b>	<b>589,329</b>	
<b>Total Operating Expenses</b>	<b>1,260,402</b>	<b>1,298,020</b>	
<b>NET OPERATING INCOME</b>	<b>391,077</b>	<b>375,015</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	4,551	299,500	594,856	4
Commercial	742	311,407	432,528	5
Industrial	48	84,215	86,725	6
<b>Total Metered Sales to General Customers (461)</b>	<b>5,341</b>	<b>695,122</b>	<b>1,114,109</b>	
Private Fire Protection Service (462)	89		17,256	7
Public Fire Protection Service (463)	1		371,614	8
Other Sales to Public Authorities (464)	51	11,348	21,356	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>5,482</b>	<b>706,470</b>	<b>1,524,335</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	371,614	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>371,614</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	9,144	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>9,144</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS SERVICE REVENUES	14,754	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>14,754</b>	
<b>Rents from Water Property (472):</b>		
TOWER RENTAL	75,620	8
<b>Total Rents from Water Property (472)</b>	<b>75,620</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	27,626	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>27,626</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	16,764	18,196	<b>1</b>
Operation Labor and Expenses (601)		0	<b>2</b>
Purchased Water (602)		0	<b>3</b>
Miscellaneous Expenses (603)	7,495	6,132	<b>4</b>
Rents (604)		0	<b>5</b>
Maintenance Supervision and Engineering (610)		0	<b>6</b>
Maintenance of Structures and Improvements (611)		0	<b>7</b>
Maintenance of Collecting and Impounding Reservoirs (612)		0	<b>8</b>
Maintenance of Lake, River and Other Intakes (613)		0	<b>9</b>
Maintenance of Wells and Springs (614)		0	<b>10</b>
Maintenance of Infiltration Galleries and Tunnels (615)		0	<b>11</b>
Maintenance of Supply Mains (616)		0	<b>12</b>
Maintenance of Miscellaneous Water Source Plant (617)	1,421	673	<b>13</b>
<b>Total Source of Supply Expenses</b>	<b>25,680</b>	<b>25,001</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	799	4,224	<b>14</b>
Fuel for Power Production (621)		0	<b>15</b>
Power Production Labor and Expenses (622)		0	<b>16</b>
Fuel or Power Purchased for Pumping (623)	125,443	126,970	<b>17</b>
Pumping Labor and Expenses (624)		0	<b>18</b>
Expenses Transferred--Credit (625)		0	<b>19</b>
Miscellaneous Expenses (626)		0	<b>20</b>
Rents (627)		0	<b>21</b>
Maintenance Supervision and Engineering (630)		0	<b>22</b>
Maintenance of Structures and Improvements (631)		0	<b>23</b>
Maintenance of Power Production Equipment (632)		0	<b>24</b>
Maintenance of Pumping Equipment (633)	7,756	73,125	<b>25</b>
<b>Total Pumping Expenses</b>	<b>133,998</b>	<b>204,319</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	111	5,945	<b>26</b>
Chemicals (641)	8,731	82	<b>27</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)		0	<b>28</b>
Miscellaneous Expenses (643)	15,543	15,656	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)		0	<b>32</b>
Maintenance of Water Treatment Equipment (652)	4,951	3,055	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>29,336</b>	<b>24,738</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	128,407	112,862	<b>34</b>
Storage Facilities Expenses (661)		0	<b>35</b>
Transmission and Distribution Lines Expenses (662)		0	<b>36</b>
Meter Expenses (663)		0	<b>37</b>
Customer Installations Expenses (664)		0	<b>38</b>
Miscellaneous Expenses (665)	22,410	18,765	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)		0	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	1,370	3,032	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	18,982	44,229	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	5,329	7,354	<b>46</b>
Maintenance of Meters (676)	8,847	1,701	<b>47</b>
Maintenance of Hydrants (677)	5,904	5,687	<b>48</b>
Maintenance of Miscellaneous Plant (678)		0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>191,249</b>	<b>193,630</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>50</b>
Meter Reading Labor (902)	4,107	2,637	<b>51</b>
Customer Records and Collection Expenses (903)	19,100	17,420	<b>52</b>
Uncollectible Accounts (904)	474	0	<b>53</b>



**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)	6,274	13,462	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>29,955</b>	<b>33,519</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	51,975	64,066	<b>56</b>
Office Supplies and Expenses (921)	7,641	7,235	<b>57</b>
Administrative Expenses Transferred--Credit (922)		0	<b>58</b>
Outside Services Employed (923)	18,044	11,422	<b>59</b>
Property Insurance (924)	10,000	8,000	<b>60</b>
Injuries and Damages (925)		0	<b>61</b>
Employee Pensions and Benefits (926)	121,497	107,216	<b>62</b>
Regulatory Commission Expenses (928)	13,778	0	<b>63</b>
Duplicate Charges--Credit (929)		0	<b>64</b>
Miscellaneous General Expenses (930)	28,570	23,295	<b>65</b>
Rents (931)		0	<b>66</b>
Maintenance of General Plant (932)	5,397	6,250	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>256,902</b>	<b>227,484</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>667,120</b>	<b>708,691</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		312,019	306,778	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		11,346	10,641	2
<b>Net property tax equivalent</b>		<b>300,673</b>	<b>296,137</b>	
Social Security		17,414	18,437	3
PSC Remainder Assessment		1,867	1,969	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>319,954</b>	<b>316,543</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.201070				3
County tax rate	mills		2.687730				4
Local tax rate	mills		5.267260				5
School tax rate	mills		10.471030				6
Voc. school tax rate	mills		1.319470				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>19.946560</b>				10
Less: state credit	mills		1.172030				11
<b>Net tax rate</b>	mills		<b>18.774530</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>5.267260</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.790500</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>17.057760</b>				17
<b>Total Tax Rate</b>	mills		<b>19.946560</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.855173</b>				19
<b>Total tax net of state credit</b>	mills		<b>18.774530</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>16.055472</b>				21
Utility Plant, Jan. 1	\$	19,556,446	19,556,446				22
Materials & Supplies	\$	3,675	3,675				23
<b>Subtotal</b>	\$	<b>19,560,121</b>	<b>19,560,121</b>				24
Less: Plant Outside Limits	\$	29,620	29,620				25
<b>Taxable Assets</b>	\$	<b>19,530,501</b>	<b>19,530,501</b>				26
Assessment Ratio	dec.		0.995048				27
<b>Assessed Value</b>	\$	<b>19,433,786</b>	<b>19,433,786</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>16.055472</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>312,019</b>	<b>312,019</b>				30
Tax Equivalent per 1994 PSC Report	\$	200,141					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>312,019</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	98,127		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	319,783		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>417,910</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	625,230		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,052,433		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>1,677,663</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	76,867		22
Water Treatment Equipment (332)	266,375		23
<b>Total Water Treatment Plant</b>	<b>343,242</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			98,127	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			319,783	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	417,910	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			625,230	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			1,052,433	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	0	0	1,677,663	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			76,867	22
Water Treatment Equipment (332)			266,375	23
<b>Total Water Treatment Plant</b>	0	0	343,242	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	1,650		24
Structures and Improvements (341)	92,196		25
Distribution Reservoirs and Standpipes (342)	1,688,030		26
Transmission and Distribution Mains (343)	4,306,703	73,492	27
Fire Mains (344)	0		28
Services (345)	543,396		29
Meters (346)	1,420,434	47,854	30
Hydrants (348)	371,663	11,547	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>8,424,072</b>	<b>132,893</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	21,406		35
Computer Equipment (391.1)	30,245	11,257	36
Transportation Equipment (392)	118,271	15,595	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	28,333		39
Laboratory Equipment (395)	1,515		40
Power Operated Equipment (396)	48,271	6,795	41
Communication Equipment (397)	46,689		42
SCADA Equipment (397.1)	162,534		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	7,722		45
<b>Total General Plant</b>	<b>464,986</b>	<b>33,647</b>	
<b>Total utility plant in service directly assignable</b>	<b>11,327,873</b>	<b>166,540</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>11,327,873</b>	<b>166,540</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			1,650	24
Structures and Improvements (341)			92,196	25
Distribution Reservoirs and Standpipes (342)			1,688,030	26
Transmission and Distribution Mains (343)	17,183		4,363,012	27
Fire Mains (344)			0	28
Services (345)			543,396	29
Meters (346)	650		1,467,638	30
Hydrants (348)	400		382,810	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>18,233</b>	<b>0</b>	<b>8,538,732</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			21,406	35
Computer Equipment (391.1)			41,502	36
Transportation Equipment (392)	19,216		114,650	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			28,333	39
Laboratory Equipment (395)			1,515	40
Power Operated Equipment (396)			55,066	41
Communication Equipment (397)			46,689	42
SCADA Equipment (397.1)			162,534	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			7,722	45
<b>Total General Plant</b>	<b>19,216</b>	<b>0</b>	<b>479,417</b>	
<b>Total utility plant in service directly assignable</b>	<b>37,449</b>	<b>0</b>	<b>11,456,964</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>37,449</b>	<b>0</b>	<b>11,456,964</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	6,180,559	90,468	27
Fire Mains (344)	0		28
Services (345)	823,168	29,580	29
Meters (346)	0		30
Hydrants (348)	602,425	11,213	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>7,606,152</b>	<b>131,261</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,606,152</b>	<b>131,261</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>7,606,152</b>	<b>131,261</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			6,271,027 27
Fire Mains (344)			0 28
Services (345)			852,748 29
Meters (346)			0 30
Hydrants (348)			613,638 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>7,737,413</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>7,737,413</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>7,737,413</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	207,790	3.33%	10,649	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>207,790</b>		<b>10,649</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	187,240	2.50%	15,631	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	502,255	5.00%	52,622	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>689,495</b>		<b>68,253</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	56,975	2.50%	1,922	16
Water Treatment Equipment (332)	266,375	3.33%		17
<b>Total Water Treatment Plant</b>	<b>323,350</b>		<b>1,922</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	39,828	2.50%	2,305	18
Distribution Reservoirs and Standpipes (342)	413,942	2.00%	33,761	19
Transmission and Distribution Mains (343)	895,012	1.10%	47,683	20
Fire Mains (344)	0			21
Services (345)	339,581	2.09%	11,357	22
Meters (346)	609,939	6.25%	90,252	23
Hydrants (348)	158,060	1.85%	6,979	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
311					0	1
312					0	2
313					0	3
314					218,439	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	218,439	
321					202,871	8
322					0	9
323					0	10
324					0	11
325					554,877	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	757,748	
331					58,897	16
332					266,375	17
	0	0	0	0	325,272	
341					42,133	18
342					447,703	19
343	17,183	2,825		(510,112)	412,575	20
344					0	21
345				(196,205)	154,733	22
346	650				699,541	23
348	400			(91,002)	73,637	24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>2,456,362</b>		<b>192,337</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	20,340	8.33%	1,066	27
Computer Equipment (391.1)	23,434	25.00%	8,969	28
Transportation Equipment (392)	102,959	12.50%	14,558	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	22,797	6.67%	0	31
Laboratory Equipment (395)	503	8.33%	126	32
Power Operated Equipment (396)	47,129	10.00%	5,167	33
Communication Equipment (397)	46,388	9.09%		34
SCADA Equipment (397.1)	103,450	9.09%	14,774	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	1,873	8.33%	643	37
<b>Total General Plant</b>	<b>368,873</b>		<b>45,303</b>	
<b>Total accum. prov. directly assignable</b>	<b>4,045,870</b>		<b>318,464</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>4,045,870</b>		<b>318,464</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>18,233</u>	<u>2,825</u>	<u>0</u>	<u>(797,319)</u>	<u>1,830,322</u>	
390					0	26
391					21,406	27
391.1					32,403	28
392	19,216		3,500		101,801	29
393					0	30
394					22,797	31
395					629	32
396					52,296	33
397					46,388	34
397.1					118,224	35
398					0	36
399					2,516	37
	<u>19,216</u>	<u>0</u>	<u>3,500</u>	<u>0</u>	<u>398,460</u>	
	<u>37,449</u>	<u>2,825</u>	<u>3,500</u>	<u>(797,319)</u>	<u>3,530,241</u>	
					0	38
	<u>37,449</u>	<u>2,825</u>	<u>3,500</u>	<u>(797,319)</u>	<u>3,530,241</u>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>SOURCE OF SUPPLY PLANT</b>			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>
<b>PUMPING PLANT</b>			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	486,481	1.10%	68,484
Fire Mains (344)	0		21
Services (345)	201,873	2.09%	17,513
Meters (346)	0		23
Hydrants (348)	93,944	1.85%	11,249
			24



**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343				0	554,965 20
344					0 21
345				0	219,386 22
346					0 23
348				0	105,193 24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)	0		25
<b>Total Transmission and Distribution Plant</b>	<b>782,298</b>		<b>97,246</b>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>782,298</b>		<b>97,246</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>782,298</b>		<b>97,246</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	879,544
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	0	879,544
					0 38
	0	0	0	0	879,544

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			58,771	58,771	1
February			56,456	56,456	2
March			57,186	57,186	3
April			60,230	60,230	4
May			62,845	62,845	5
June			65,239	65,239	6
July			69,081	69,081	7
August			70,775	70,775	8
September			72,786	72,786	9
October			64,555	64,555	10
November			58,267	58,267	11
December			59,298	59,298	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>755,489</b>	<b>755,489</b>	
Less: Water sold				706,470	13
Volume pumped but not sold				49,019	14
Volume sold as a percent of volume pumped				94%	15
Volume used for water production, water quality and system maintenance				8,303	16
Volume related to equipment/system malfunction				1,370	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				9,673	19
Volume pumped but unaccounted for				39,346	20
Percent of water lost				5%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,264	23
Date of maximum: 9/12/2004					24
Cause of maximum:					25
Lawn sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,356	26
Date of minimum: 12/25/2004					27
Total KWH used for pumping for the year				1,585,817	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1702 RESERVOIR ROAD	Well #2	330	12	504,000	Yes	<b>1</b>
7716 HILLCREST AVENUE	Well #3	606	15	1,526,400	Yes	<b>2</b>
3640 HIGH ROAD	Well #4	850	24	1,728,000	Yes	<b>3</b>
6409 ELMWOOD AVENUE	Well #5	809	24	1,908,000	Yes	<b>4</b>
8490 GREENWAY BLVD	Well #6	856	17	2,232,000	Yes	<b>5</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	BOOSTER #6	GREENWAY BOOSTER #1	GREENWAY BOOSTER #2	<b>1</b>
Location	8490 GREENWAY BLVD	8491 GREENWAY BLVD	8491 GREENWAY BLVD	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	LAYNE	CRANE DEMING	CRANE DEMING	<b>5</b>
Year Installed	1986	1996	1996	<b>6</b>
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	1,600	750	750	<b>8</b>
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	<b>9</b>
Year Installed	1986	1996	1996	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	100	50	50	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	GREENWAY BOOSTER #3	QUARRY HZBP #1	QUARRY HZBP #2	<b>14</b>
Location	8491 GREENWAY BLVD	7729 TERRACE AVE	7729 TERRACE AVENUE	<b>15</b>
Purpose	B	B	B	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	CRANE DEMING	ITT	ITT	<b>18</b>
Year Installed	1996	1997	1997	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	2,500	350	350	<b>21</b>
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	<b>22</b>
Year Installed	1996	1997	1997	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	150	10	10	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	QUARRY HZBP#3	QUARRY LZBP #1	QUARRY LZBP #2	<b>1</b>
Location	7729 TERRACE AVENUE	7729 TERRACE AVENUE	7729 TERRACE AVENUE	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	ITT	ITT	ITT	<b>5</b>
Year Installed	1997	1997	1997	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	1,000	1,000	1,000	<b>8</b>
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U S	<b>9</b>
Year Installed	1997	1997	1997	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	20	40	40	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	QUARRY LZBP #3	QUARRY LZBP #4	WELL #2 PUMP	<b>14</b>
Location	7729 TERRACE AVE	7729 TERRACE AVENUE	1702 RESERVOIR ROAD	<b>15</b>
Purpose	B	B	P	<b>16</b>
Destination	D	D	R	<b>17</b>
Pump Manufacturer	ITT	ITT	STA-RITE	<b>18</b>
Year Installed	1997	1997	1981	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	1,000	1,000	350	<b>21</b>
Pump Motor or Standby Engine Mfr	U.S.	U.S.	STA-RITE	<b>22</b>
Year Installed	1997	1997	1981	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	40	40	30	<b>25</b>



**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL #3 PUMP	WELL #4 PUMP	WELL #5 PUMP	<b>1</b>
Location	7716 HILLCREST AVENUE	3640 HIGH ROAD	6409 ELMWOOD AVENUE	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	R	D	D	<b>4</b>
Pump Manufacturer	LAYNE	LAYNE	AM. TURBINE	<b>5</b>
Year Installed	1954	1971	1985	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	1,060	1,200	1,325	<b>8</b>
Pump Motor or Standby Engine Mfr	U.S	G.E.	SIMMONS-ALLIS	<b>9</b>
Year Installed	1954	1971	1979	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	75	150	150	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL #6 PUMP			<b>14</b>
Location	8490 GREENWAY BLVD			<b>15</b>
Purpose	P			<b>16</b>
Destination	R			<b>17</b>
Pump Manufacturer	LAYNE			<b>18</b>
Year Installed	1986			<b>19</b>
Type	VERTICAL TURBINE			<b>20</b>
Actual Capacity (gpm)	1,550			<b>21</b>
Pump Motor or Standby Engine Mfr	U.S.			<b>22</b>
Year Installed	1986			<b>23</b>
Type	ELECTRIC			<b>24</b>
Horsepower	100			<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	QUARRY RESERVOIR	TOWER #1	TOWER #2	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	<b>4</b>
Year constructed	1997	1960	1984	<b>5</b>
				<b>6</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	<b>7</b>
				<b>8</b>
Elevation difference in feet (See Headnote 3.)	28	85	85	<b>9</b>
				<b>10</b>
Total capacity in gallons (actual)	1,000,000	500,000	750,000	<b>11</b>
				<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	BOOSTER STATION	WELLHOUSE	<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	PRESSURE	<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.2300	2.0300	1.7200	<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>24</b>
				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	WELLHOUSE #6		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1986		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	20		10
			11
Total capacity in gallons (actual)	100,000		12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	PRESSURE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.9000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	3,170	0	0	0	3,170	1
M	D	6.000	113,520	871	1,073	0	113,318	2
M	D	8.000	177,296	1,391	0	0	178,687	3
M	S	8.000	1,022	0	0	0	1,022	4
M	S	10.000	190	0	0	0	190	5
M	T	10.000	75,379	0	0	0	75,379	6
M	S	12.000	140	0	0	0	140	7
M	T	12.000	62,637	1,566	410	0	63,793	8
M	T	14.000	4,537	0	0	0	4,537	9
M	T	16.000	2,321	0	0	0	2,321	10
Total Within Municipality			440,212	3,828	1,483	0	442,557	
M	D	4.000	40	0	0	0	40	11
M	D	6.000	806	0	0	0	806	12
Total Outside of Municipality			846	0	0	0	846	
Total Utility			441,058	3,828	1,483	0	443,403	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,564	0	0	0	1,564	30	1
M	1.000	2,157	39	0	0	2,196	59	2
M	1.500	201	0	0	0	201	0	3
M	2.000	251	0	0	0	251	18	4
M	3.000	4	0	0	0	4	0	5
M	4.000	57	0	0	0	57	0	6
M	6.000	36	0	0	0	36	11	7
M	8.000	12	0	0	0	12	4	8
M	10.000	2	0	0	0	2	1	9
<b>Total Utility</b>		<b>4,284</b>	<b>39</b>	<b>0</b>	<b>0</b>	<b>4,323</b>	<b>123</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,922	0	18	(51)	<b>4,853</b>	53	<b>1</b>
0.750	213	8	0	0	<b>221</b>	7	<b>2</b>
1.000	155	6	0	3	<b>164</b>	0	<b>3</b>
1.500	142	6	0	1	<b>149</b>	27	<b>4</b>
2.000	135	10	1	(3)	<b>141</b>	18	<b>5</b>
3.000	47	7	1	(2)	<b>51</b>	27	<b>6</b>
4.000	3	1	0	0	<b>4</b>	3	<b>7</b>
6.000	1	0	0	0	<b>1</b>	1	<b>8</b>
8.000	1	0	0	0	<b>1</b>	1	<b>9</b>
10.000	7	0	0	0	<b>7</b>	7	<b>10</b>
12.000	1	0	0	0	<b>1</b>	1	<b>11</b>
16.000	1	0	0	0	<b>1</b>	1	<b>12</b>
<b>Total:</b>	<b>5,628</b>	<b>38</b>	<b>20</b>	<b>(52)</b>	<b>5,594</b>	<b>146</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,427	299	10	13	0	104	<b>4,853</b>	<b>1</b>
0.750	124	72	10	3	0	12	<b>221</b>	<b>2</b>
1.000	35	108	5	7	0	9	<b>164</b>	<b>3</b>
1.500	5	125	6	8	0	5	<b>149</b>	<b>4</b>
2.000	3	114	9	12	0	3	<b>141</b>	<b>5</b>
3.000	0	33	5	10	0	3	<b>51</b>	<b>6</b>
4.000	0	3	1	0	0	0	<b>4</b>	<b>7</b>
6.000	0	0	1	0	0	0	<b>1</b>	<b>8</b>
8.000	0	0	0	0	1	0	<b>1</b>	<b>9</b>
10.000	0	0	0	0	7	0	<b>7</b>	<b>10</b>
12.000	0	0	0	0	1	0	<b>1</b>	<b>11</b>
16.000	0	0	0	0	1	0	<b>1</b>	<b>12</b>
<b>Total:</b>	<b>4,594</b>	<b>754</b>	<b>47</b>	<b>53</b>	<b>10</b>	<b>136</b>	<b>5,594</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	1				1	1
Within Municipality	839	6	2		843	2
<b>Total Fire Hydrants</b>	<b>840</b>	<b>6</b>	<b>2</b>	<b>0</b>	<b>844</b>	
<b>Flushing Hydrants</b>						
	2				2	3
<b>Total Flushing Hydrants</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	610
Number of distribution system valves end of year:	1,278
Number of distribution valves operated during year:	739

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## WATER OPERATING SECTION FOOTNOTES

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### Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 474 includes the return on net investment in meters charged to the sewer department.

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 633- In 2003 the utility incurred expenses for the rehabilitation of well #5.

Account 660- A new employee was hired and less time was spent on the well rehabilitation and main breaks in 2004.

Account 673- Decrease due less main breaks in 2004.

Account 920- Decrease due to the retirement of an utility employee and the loss of another utility employee.

Account 928- The expense represents costs for the water rate study in 2004.

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### Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Adjustments for any account are nonzero, please explain.

Adjustments in accounts 343, 345, and 348 are for the reclassification of the estimated 1/1/03 accumulated depreciation on contributed plant from the accumulated depreciation reserve to regulatory liability.

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### Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Additions were financed by developers (\$100,070) with the remaining financed by the utility.

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### Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

The \$29,580 of additions were financed by developers.

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### Meters (Page W-23)

Explain all reported adjustments.

Meter adjustments are to reconcile schedule W-23 to the actual meter count.

Explain program for replacing or testing meters 1" or smaller.

Due to utility staff time constraints, 60 1" and smaller meters were tested in 2004.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-23)

**If 2-inch or greater meters are reported as residential, please explain.**

The 2" residential meters were installed for water sprinkling.

**Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.**

Yes.

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